In the High Court of Judicature at Madras

Dated: 12.02.2007

Coram:

The Honourable Mr.Justice P.SATHASIVAM

and

The Honourable Mr.Justice N. PAUL VASANTHAKUMAR

Writ Appeal No.1709 of 2002
and WAMP.no.2959 of 2002

Thuraiyur Taluk Pawn Brokers'
Association rep. By its
President: C. Perumal
No.23, Hospital Road
Thuraiyur 621 010
Trichy District. ..Appellant

..vs..

1.The State of Tamil Nadu
rep. By its Secretary to Government
Municipal Administration &
Water Supply Department
Chennai 600 009.

2.The Director of Municipal
Administration, Kuralagam
Chennai.

3.The Commissioner
Thuraiyur Municipality
Thuraiyur
Trichy District.

4.The Executive Officer
Perambalur Panchayat Union
Perambalur. ..Respondents

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Writ appeal filed under Section 15 of the Letters paten against the order of Hon'ble Mr. Justice A.K. Rajan dated 21.02.2002 made in W.P.No.20232 of 1994. Praying for Writ of Declaration declaring entry 20 A in the Schedule to Tamil nadu Tax on Professions, Traders callings and Employments (Amendments Act 9 of 1994)in so far as it fixed the minimum rate of levy of Rs.840/- and maximum at Rs.1,020/- per half year without reference to the Income, Experience in the Trade and the locality of the shop, as un constitutional ultravirus violative of the Decision of the Division Bench of this Hon'ble Court dated 21.4.1993 reported in 1993 WLR page 580 and consequently strike down the levy and demand made on the basis of the said entry from the members of petitioners Association.

For appellant : Mr. R. Devaraj

For Respondents: Mr. K. Elango
Spl. Govt., Pleader

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JUDGMENT

(Judgment of the Court was delivered by P.SATHASIVAM,J.)

The above writ appeal is directed against the order of the learned single Judge dated 21.02.2002 made in W.P.No.20232 of 1994. The appeal is by the Thuraiyur Taluk Pawn Brokers' Association. We verified the relief prayed in the writ petition. It is not in dispute that even according to the learned counsel appearing for the appellant, Tamil Nadu Act 24 of 1992 and the subsequent amendment in Act 9 of 1994 are repelled in view of Tamil Nadu Act 59 of 1998. In view of the same, no further adjudication is required in this appeal; however, it is made clear that if the members of the appellant association receive any demand or order from the respondents and if they are aggrieved of the same, they

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are free to challenge the same in the manner known to law. With the above observation, the writ appeal is closed. No costs. Consequently, connected WAMP., is also closed.
Kh

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1.The Secretary to Government
State of Tamil Nadu
Municipal Administration &
Water Supply Department
Chennai 600 009.

2.The Director of Municipal
Administration, Kuralagam
Chennai.

3.The Commissioner
Thuraiyur Municipality
Thuraiyur
Trichy District.

4.The Executive Officer
Perambalur Panchayat Union
Perambalur.

+ one cc to the Government Pleader sr no. 8617
+ one cc to M/s. M. Sivam,Advocate sr no. 8617

gk(co)
nm(21.02.07)

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Writ Appeal No.1709/02

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